

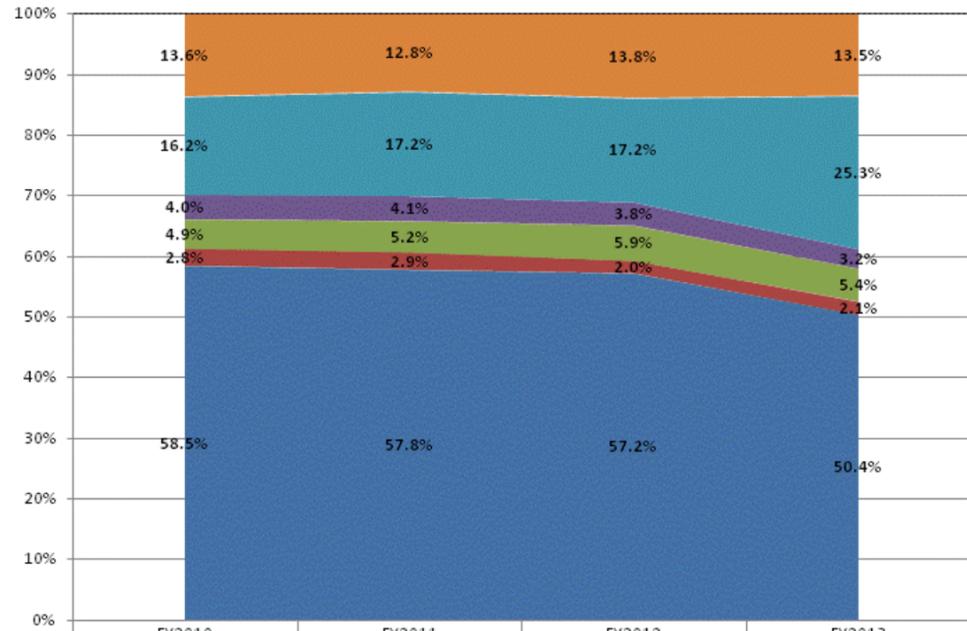
School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Barr-Reeve Com Schools Inc (1315)

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	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2012	FY12 % of Total Exp	FY 2013	FY13 % of Total Exp
Student Academic Achievement	\$4,362,631	60.4%	\$4,584,252	59.3%	\$4,546,165	57.2%	\$4,383,142	50.4%
Student Instructional Support	\$427,331	5.9%	\$556,935	7.2%	\$632,306	8.0%	\$659,634	7.6%
Overhead and Operational	\$1,347,509	18.7%	\$1,579,872	20.5%	\$1,665,478	21.0%	\$2,478,235	28.5%
Nonoperational	\$1,084,420	15.0%	\$1,003,773	13.0%	\$1,098,813	13.8%	\$1,169,136	13.5%
Grand Total	\$7,221,891		\$7,724,832		\$7,942,763		\$8,690,147	

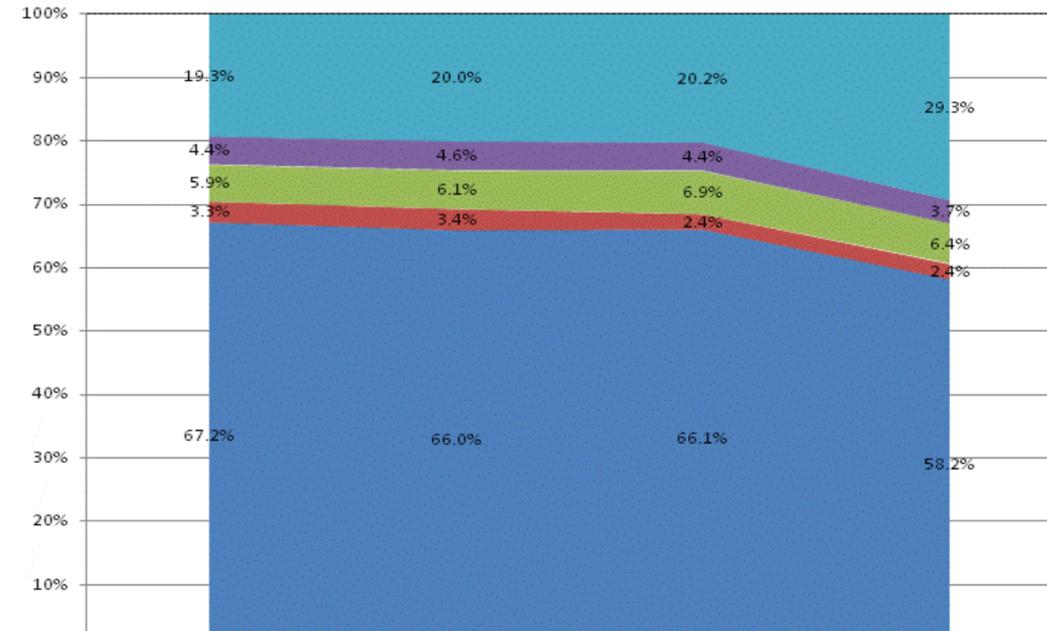
	FY 2006	FY 2009	FY 2012	FY 2013
Student Instructional Expenditures (Academic Achievement plus Support)	66.3%	66.6%	65.2%	58.0%

All Expenditures



	FY2010	FY2011	FY2012	FY2013
Non-Operational	13.6%	12.8%	13.8%	13.5%
Other Overhead and Operational	16.2%	17.2%	17.2%	25.3%
Corporation Administration	4.0%	4.1%	3.8%	3.2%
School Administration	4.9%	5.2%	5.9%	5.4%
Other Student Instructional Support	2.8%	2.9%	2.0%	2.1%
Student Academic Achievement	58.5%	57.8%	57.2%	50.4%

Operational Expenditures Only



	FY2010	FY2011	FY2012	FY2013
Other Overhead and Operational	19.3%	20.0%	20.2%	29.3%
Corporation Administration	4.4%	4.6%	4.4%	3.7%
School Administration	5.9%	6.1%	6.9%	6.4%
Other Student Instructional Support	3.3%	3.4%	2.4%	2.4%
Student Academic Achievement	67.2%	66.0%	66.1%	58.2%

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Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$0	\$264,816	\$267,486	\$250,265	N/A	-5%	-6%
11100 Regular Programs; Elementary	\$1,387,259	\$1,846,413	\$1,797,027	\$1,633,799	18%	-12%	-9%
11200 Regular Programs; Middle/Junior High	\$0	\$0	\$21,307	\$0	N/A	N/A	-100%
11300 Regular Programs; High School	\$1,034,286	\$1,421,518	\$1,420,595	\$1,573,614	52%	11%	11%
11450 Vocational Education; Consumer and Homemaking	\$59,099	\$79,263	\$84,018	\$102,619	74%	29%	22%
11490 Vocational Education; Industrial Education B	\$0	\$0	\$14,131	\$945	N/A	N/A	-93%
11510 Vocational Education; Cooperative Education	\$28,723	\$0	\$0	\$0	-100%	N/A	N/A
11630 Regular Programs; Alternative Education Programs; High School	\$19,311	\$20,130	\$14,470	\$14,470	-25%	-28%	0%
12110 Gifted And Talented; Gifted and Talented	\$13,582	\$0	\$0	\$0	-100%	N/A	N/A
12150 Gifted And Talented; High Ability Student Programs	\$0	\$45,078	\$26,762	\$31,281	N/A	-31%	17%
12520 Culturally Different; Compensatory	\$6,690	\$2,654	\$0	\$0	-100%	-100%	N/A
12710 Equal Opportunity At Risk	\$52,038	\$59,596	\$71,855	\$9,896	-81%	-83%	-86%
12900 Other Special Programs	\$11,640	\$8,166	\$1,369	\$768	-93%	-91%	-44%
13200 Adult/Continuing Education Programs; Advanced Adult Education	\$10,914	\$0	\$0	\$0	-100%	N/A	N/A
13600 Adult/Continuing Education Programs; Special Interest Programs	\$0	\$0	\$6,771	\$7,079	N/A	N/A	5%
14300 Summer School Programs; High School	\$19,740	\$29,618	\$15,849	\$39,599	101%	34%	150%
16200 Preventive Remediation	\$2,464	\$0	\$0	\$0	-100%	N/A	N/A
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa	\$0	\$93,341	\$64,041	\$59,708	N/A	-36%	-7%
17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agr	\$206,039	\$327,566	\$342,554	\$328,269	59%	0%	-4%
17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$0	\$0	\$0	\$17,559	N/A	N/A	N/A
22110 Improvement of Instruction; Service Area Direction	\$8,425	\$0	\$86,778	\$85,484	> 500%	N/A	-1%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$3,000	\$505	\$0	\$0	-100%	-100%	N/A
22130 Improvement of Instruction; Instructional Staff Training	\$9,143	\$23,365	\$895	\$0	-100%	-100%	-100%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$0	\$0	\$408	N/A	N/A	N/A
22210 Library/Media Services; Service Area Direction	\$52,026	\$81,441	\$79,504	\$76,082	46%	-7%	-4%
22220 Library/Media Services; School Library	\$6,836	\$7,032	\$7,065	\$4,258	-38%	-39%	-40%
22230 Library/Media Services; Audiovisual	\$705	\$0	\$0	\$0	-100%	N/A	N/A
22250 Library/Media Services; Computer Assisted Instruction Services	\$8,841	\$0	\$0	\$0	-100%	N/A	N/A
22360 Instruction, Related Technology; Network Support	\$164,056	\$135,157	\$103,776	\$87,313	-47%	-35%	-16%
22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$8,580	\$9,360	N/A	N/A	9%
22900 Other Support Service, Instructional Staff	\$0	\$6,753	\$9,683	\$2,072	N/A	-69%	-79%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$0	\$131,841	\$101,647	\$48,293	N/A	-63%	-52%
25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$90,903	\$0	\$0	\$0	-100%	N/A	N/A
26497 2007 Account Code - Teachers Retirement Fund	\$200,821	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$3,396,541	\$4,584,252	\$4,546,165	\$4,383,142	29%	-4%	-4%
Student Instructional Support							
21220 Guidance Services; Counseling Services	\$32,568	\$91,254	\$105,767	\$123,614	280%	35%	17%
21230 Guidance Services; Appraisal Services	\$4,857	\$4,997	\$5,231	\$992	-80%	-80%	-81%
21240 Guidance Services; Information Services	\$0	\$0	\$0	\$7,314	N/A	N/A	N/A
21290 Guidance Services; Other Guidance Services	\$0	\$81	\$70	\$144	N/A	77%	105%
21340 Health Services; Nurse Services	\$27,681	\$50,441	\$43,194	\$54,053	95%	7%	25%
21390 Health Services; Other Health Services	\$1,311	\$0	\$0	\$0	-100%	N/A	N/A
21990 Other Support Services, Students; Other Student Services	\$0	\$0	\$7,598	\$0	N/A	N/A	-100%
24100 Office of The Principal	\$178,348	\$259,700	\$321,295	\$333,284	87%	28%	4%
24900 Other Support Services, School Administration	\$81,299	\$150,463	\$149,150	\$140,232	72%	-7%	-6%
Student Instructional Support Total	\$326,063	\$556,935	\$632,306	\$659,634	102%	18%	4%
Overhead and Operational							

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23110 Board of Education; Service Area Direction	\$11,222	\$59,863	\$65,711	\$40,668	262%	-32%	-38%
23120 Board of Education; Service Area Assistants	\$32,853	\$52,703	\$53,874	\$52,116	59%	-1%	-3%
23150 Board of Education; Legal Services	\$6,104	\$12,062	\$8,798	\$13,012	113%	8%	48%
23160 Board of Education; Promotion Expenses	\$1,242	\$1,735	\$2,205	\$1,920	55%	11%	-13%
23190 Board of Education; Other Governing Body Services	\$730	\$1,130	\$1,649	\$4,062	456%	259%	146%
23210 Executive Administration; Office of The Superintendent	\$100,333	\$146,552	\$150,370	\$148,811	48%	2%	-1%
23290 Executive Administration; Other Executive Administration Services	\$20,213	\$18,399	\$16,591	\$13,478	-33%	-27%	-19%
25192 Other Fiscal Services; Petty Cash	\$300	\$0	\$0	\$0	-100%	N/A	N/A
25196 Other Fiscal Services; Cash Change	\$0	\$100	\$0	\$0	N/A	-100%	N/A
25750 Personnel Services; Health Services	\$461	\$0	\$0	\$0	-100%	N/A	N/A
25810 Administrative Technology Services; Technology Services Supervison And Administra	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25840 Administrative Technology Services; Systems Operations	\$0	\$10,139	\$0	\$0	N/A	-100%	N/A
25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$39	\$0	\$0	N/A	-100%	N/A
25870 Administrative Technology Services; Professional Development Costs For Administrat	\$0	\$785	\$0	\$0	N/A	-100%	N/A
25890 Other Technology Services	\$0	\$0	\$0	\$2,549	N/A	N/A	N/A
25990 Other Support Services, Central	\$12,000	\$0	\$0	\$0	-100%	N/A	N/A
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$329,021	\$484,667	\$524,211	\$539,972	64%	11%	3%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$61,615	\$75,626	\$82,732	\$87,619	42%	16%	6%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$1,060	\$0	\$0	\$0	N/A	N/A	N/A
26700 Operation and Maintenance of Plant Services; Insurance	\$62,907	\$42,922	\$42,130	\$850,404	> 500%	> 500%	> 500%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Pla	\$37,116	\$24,628	\$0	\$0	-100%	-100%	N/A
27010 Student Transportation; Service Area Direction	\$30,979	\$49,174	\$51,001	\$45,014	45%	-8%	-12%
27100 Student Transportation; Vehicle Operation	\$13,769	\$19,599	\$23,473	\$25,240	83%	29%	8%
27200 Student Transportation; Monitoring Services	\$5,674	\$10,164	\$9,411	\$28,810	408%	183%	206%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$21,681	\$32,565	\$38,278	\$34,097	57%	5%	-11%
27400 Student Transportation; Purchase of School Buses	\$54,231	\$0	\$0	\$0	-100%	N/A	N/A
27500 Student Transportation; Insurance on Buses	\$6,428	\$498	\$5,590	\$5,123	-20%	> 500%	-8%
27700 Student Transportation; Contracted Transportation Services	\$152,888	\$147,392	\$225,174	\$224,722	47%	52%	0%
27900 Student Transportation; Other Student Transportation Services	\$38,280	\$48,389	\$41,299	\$48,347	26%	0%	17%
27910 Student Transportation; Bus Driver Training	\$185	\$24	\$0	\$0	-100%	-100%	N/A
31100 Food Services Operations; Service Area Direction	\$0	\$950	\$0	\$67	N/A	-93%	N/A
31200 Food Services Operations; Food Preparation and Dispensing	\$72,498	\$156,132	\$162,427	\$146,411	102%	-6%	-10%
31300 Food Services Operations; Food Delivery	\$91,776	\$149,066	\$158,654	\$164,028	79%	10%	3%
31400 Food Services Operations; Food Purchases	\$0	\$34,216	\$0	\$0	N/A	-100%	N/A
31900 Other Food Services	\$556	\$353	\$1,901	\$1,768	218%	400%	-7%
Overhead and Operational Total	\$1,166,125	\$1,579,872	\$1,665,478	\$2,478,235	113%	57%	49%
Nonoperational							
33100 Community Service Operations; Direction of Community Services	\$1,800	\$15,143	\$0	\$0	-100%	-100%	N/A
33200 Community Recreation	\$9,729	\$16,943	\$17,118	\$4,569	-53%	-73%	-73%
33400 Athletic Coaches	\$75,475	\$102,551	\$112,013	\$112,090	49%	9%	0%
33990 Other Community Services; Other	\$5,163	\$0	\$15,812	\$9,718	88%	N/A	-39%
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$500	\$3,530	\$2,433	\$650	30%	-82%	-73%
43000 Facilities Acquisition and Construction; Professional Services	\$8,270	\$16,034	\$19,946	\$21,097	155%	32%	6%
45100 Building Acquisition, Construction and Improvements	\$83,876	\$23,543	\$115,105	\$98,764	18%	320%	-14%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$0	\$3,067	\$6,221	N/A	N/A	103%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$76,955	\$90,523	\$76,644	\$78,622	2%	-13%	3%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$130,900	\$61,346	\$84,412	\$142,151	9%	132%	68%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$16,978	\$0	\$0	\$0	-100%	N/A	N/A
51100 Debt Services; Principal on Debt; Bonds	\$559,445	\$415,000	\$450,000	\$505,000	-10%	22%	12%
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance App	\$0	\$4,356	\$0	\$0	N/A	-100%	N/A

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Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
52100 Debt Services; Interest on Debt; Bonds	\$0	\$174,056	\$114,174	\$102,164	N/A	-41%	-11%
54200 Common School Fund; Principal	\$88,088	\$62,241	\$78,831	\$82,821	-6%	33%	5%
54250 Common School Fund; Interest	\$0	\$18,507	\$9,258	\$5,267	N/A	-72%	-43%
Nonoperational Total	\$1,057,180	\$1,003,773	\$1,098,813	\$1,169,136	11%	16%	6%
Prorated By Fund							
26491 2007 Account Code - PERF	\$48,958	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$261,955	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$773,612	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$191,457	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$1,275,982	\$0	\$0	\$0	N/A	N/A	N/A